

**DECLARATION
and POWER OF ATTORNEY**

- ☒ Declaration Submitted With Initial Filing
☐ Declaration Submitted after Initial Filing
(surcharge 37 CFR 1.16(e)) required

I hereby declare that:

Each inventor's residence, mailing address, and citizenship are as stated below next to their name.

I believe the inventor(s) named below to be the original and first inventor(s) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

PHARMACEUTICAL COMPOSITION FOR TREATING SUDDEN HEARING LOSS

the specification of which is attached hereto unless the following box is checked:

- ☒ was filed on November 21, 2003 as United States Application Number or PCT International Application Number PCT/JP2003/014891
and was amended on _____

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent, inventor's or plant breeder's rights certificate(s), or any PCT international application having a filing date before that of the application on which priority is claimed.

PRIOR FOREIGN APPLICATION(S)

COUNTRY	APPLICATION NUMBER	DATE OF FILING Month Day Year	PRIORITY CLAIMED UNDER 35 U.S.C. 119
Japan	2002-338026	November 21, 2002	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following registered practitioner(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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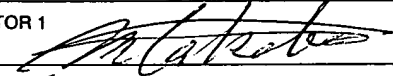
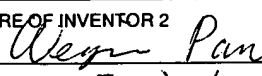
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I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

SIGNATURE OF INVENTOR 1 	SIGNATURE OF INVENTOR 2 
DATE 2005.2.16	DATE 2005.3.16
SIGNATURE OF INVENTOR 3	SIGNATURE OF INVENTOR 4
DATE	DATE